



RECORDATION NO. 24316-C FILED

SEP 02 '10 -2 23 PM

SURFACE TRANSPORTATION BOARD

Mitsui Rail Capital, LLC
71 South Wacker Drive
Suite 1800
Chicago, Illinois 60606

Main (312) 803-8880
Fax (312) 803-8890

September 2, 2010

Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423

Dear Section Chief:

Please find attached one (1) copy of a Memorandum of Termination of Lease dated September 1, 2010 between the following parties:

Lessor: Mitsui Rail Capital, LLC
71 S. Wacker Drive, Suite 1800
Chicago, IL 60606

Lessee: The American Coal Company
153 Highway 7 South
Powhatan Point, OH 43942

A description of the railroad equipment covered by the enclosed document is:

All railcars covered by the Memorandum of Lease Agreement on file under
Recordation Number 24316 are RELEASED.

This filing is to appear in the index as follows: Memorandum of Termination of Lease.

Please file this as a secondary document as defined in the Board's Rules for the Recordation of Documents. The filing fee in the amount of \$41.00 can be charged to our account.

Should you have any questions or need further information, please do not hesitate to contact me at (312) 803-8836.

Sincerely,

/s/ Christine Peterson

Christine Peterson
Contract Administrator/Paralegal

Enclosure

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SURFACE TRANSPORTATION BOARD

MEMORANDUM OF TERMINATION OF LEASE


Memorandum of Termination of Lease dated as of September 1, 2010 by Mitsui Rail Capital, LLC, a Delaware limited liability company, as successor in interest to C.I.T. Leasing Corporation ("*Lessor*").

WITNESSETH:

1. Lessor and The American Coal Company (the "*Lessee*") are parties to that certain Master Railcar Lease (the "*Lease Agreement*"), dated December 9, 2002, and Schedule No. 1 thereto dated as of December 9, 2002 (the "*Schedule*"), whereby Lessor leased to the Lessee and the Lessee leased from Lessor certain railroad cars described in such Schedule. (The Schedule, incorporating the terms of the Lease Agreement, is herein referred to as the "*Lease*.")
2. Notice of the Lease has been put of record by the filing of a Memorandum of Lease Agreement dated as of December 9, 2002 with the Surface Transportation Board on February 4, 2003 under Recordation Number 24316.
3. The Lease has been terminated.

IN WITNESS WHEREOF, the undersigned has caused this memorandum to be duly executed by its officer duly authorized as of the date hereof.


MITSUI RAIL CAPITAL, LLC

By: 
Name: John O'Bryan
Title: President

STATE OF ILLINOIS

COUNTY OF COOK

On this 1st day of September, 2010, before me personally appeared John O'Bryan, to me personally known, who being by me duly sworn, says that he is the President of Mitsui Rail Capital, LLC that the foregoing instrument was signed on behalf of said company, and he acknowledged that the execution of the said instrument was his free act and deed.


NOTARY PUBLIC

My commission expires: July 7, 2012

